

Item #	AZ Forms Produced (400-00-1023)
1	AZ 140
2	AZ 8453
3	AZ 140V

Item #	Changes to Federal Pats Test
1	Federal TP SSN to 400-00-7523
2	Note: Mr. Caden was an Arizona Resident upon entering the Navy
3	Dependent information SSN 400-55-3023 to 400-55-7589
4	Current W2 #1 Box 1 = \$49,600 Box 2 = \$1,200 Box 3 = \$49,600 Box 4 = \$3,075 Box 5 = \$49,600 Box 6 = \$719 Box 15 = NC to AZ Box 16 = \$49,600 Box 17 = \$451
5	Current W2 #2 Box 15 = NC to AZ

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning

, 2004, ending

, 20

OMB. No. 1545-0074

Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

L
A
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H
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A
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D
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S
S

Your first name and initial

Last name

TEST J

CADEN

If a joint return, spouse's first name and initial

Last name

Your social security number

400-00-7523

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

USS ROBERT E LEE

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

FPO

AP

96222

Presidential Election Campaign (See page 16.)

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

You

Spouse

☒ Yes☐ No☐ Yes☐ No

Filing Status

Check only one box.

1

☐ Single

2

☐ Married filing jointly (even if only one had income)

3

☐ Married filing separately. Enter spouse's SSN above and full name here. ▶

4

☒ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.

5

☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

6 a

☒ Yourself. If someone can claim you as a dependent, do not check box 6a

Boxes checked on 6a and 6b

1

b

☐ Spouse

No. of children on 6c who:

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) Check if qualifying child for child tax credit (see pg 18)

JASMINE

CADEN

400-55-7589

DAUGHTER

● lived with you 1
● did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above ▶

2

d Total number of exemptions claimed

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7

Wages, salaries, tips, etc. Attach Form(s) W-2

7

51,400

8 a

Taxable interest. Attach Schedule B if required

8 a

1,062

b

Tax-exempt interest. Do not include on line 8a

8 b

80

9 a

Ordinary dividends. Attach Schedule B if required

9 a

120

b

Qualified dividends (see page 20)

9 b

120

10

Taxable refunds, credits, or offsets of state and local income taxes (see page 20)

10

180

11

Alimony received

11

12,000

12

Business income or (loss). Attach Schedule C or C-EZ

12

(1,508)

13

Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶

13

25

14

Other gains or (losses). Attach Form 4797

14

15 a

IRA distributions

15 a

b Taxable amount (see page 22)

15 b

16 a

Pensions and annuities

16 a

b Taxable amount (see page 22)

16 b

17

Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

17

254

18

Farm income or (loss). Attach Schedule F

18

95

19

Unemployment compensation

19

20 a

Social security benefits

20 a

b Taxable amount (see page 24)

20 b

21

Other income.

21

22

Add the amounts in the far right column for lines 7 through 21. This is your total income . . ▶

22

63,628

Adjusted Gross Income

23

Educator expenses (see page 26)

23

24

Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

24

25

IRA deduction (see page 26)

25

26

Student loan interest deduction (see page 28)

26

19

27

Tuition and fees deduction (see page 29)

27

28

Health savings account deduction. Attach Form 8889

28

29

Moving expenses. Attach Form 3903

29

807

30

One-half of self-employment tax. Attach Schedule SE

30

31

Self-employed health insurance deduction (see page 30)

31

32

Self-employed SEP, SIMPLE, and qualified plans

32

33

Penalty on early withdrawal of savings

33

26

34 a

Alimony paid b Recipient's SSN ▶

34 a

35

Add lines 23 through 34a

35

852

36

Subtract line 35 from line 22. This is your adjusted gross income ▶

36

62,776

Or fiscal year beginning 2004 and ending

2005.

66

YOUR FIRST NAME AND INITIAL

LAST NAME

YOUR SOCIAL SECURITY NO.

1 TEST J CADEN

400-00-7523

IF A JOINT RETURN, SPOUSE'S FIRST NAME AND INITIAL

LAST NAME

SPOUSE'S SOCIAL SECURITY NO.

1

PRESENT HOME ADDRESS-NUMBER AND STREET, RURAL ROUTE

APT. NO.

DAYTIME PHONE:

89 X

2 USS ROBERT E LEE

94 HOME PHONE 503-555-1023

CITY, TOWN OR POST OFFICE

STATE

ZIP CODE

FOR DOR USE ONLY

3 FPO, AP 96222

F
i
l
i
n
g
s

- 4 Married filing joint return
- 5 X Head of household - name of qualifying child or dependent: JASMINE CADEN
- 6 Married filing separate return. Enter spouse's Social Security Number above and full name here. ▶
- 7 Single

88

E
t
i
o
n
p
s

- 8 00 Age 65 or over (you and/or spouse)
- 9 00 Enter the number claimed. Do not put a check mark.
- 10 01 Dependents. From page 2, line A2 - do not include self or spouse.
- 11 00 Qualifying parents and ancestors of your parents. From page 2, line A5.

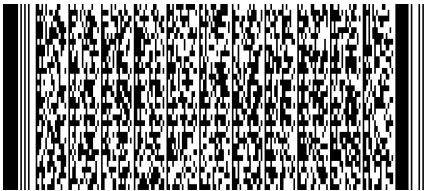
81

80

- 82 CHECK ONE if filing under an extension:
- 4 month extension 82D ☐
- 6 month extension 82F ☐

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THIS BOX MAY BE BLANK OR MAY CONTAIN A PRINTED BARCODE OF DATA FROM YOUR RETURN



- 12 Federal adjusted gross income 12 62,776 00
- 13 Additions to income (from page 2, line B13) 13 4,618 00
- 14 Add lines 12 and 13 14 67,394 00
- 15 (This line not used.)
- 16 Subtractions. No. from line C27a: 16 1 6,955 00
- 17 Arizona AGI. Line 14 minus line 16 17 60,439 00
- 18 18 ☐ ITEMIZED 18S ☒ STANDARD 18 8,100 00
- 19 Personal exemptions 19 4,200 00
- 20 AZ taxable inc. Line 17 minus lines 18 & 19 20 48,139 00
- 21 Compute tax. Use line 20 & proper tax table 21 1,474 00
- 22 Tax from recapture of credits 22 00
- 23 Subtotal of tax. Add lines 21 and 22 23 1,474 00
- 24 - 25 Clean Elections Fund Tax Reduction.
- 24 1 ☐ YOURSELF 24 2 ☐ SPOUSE 25 00
- 26 Reduced tax. Subtract line 25 from line 23 26 1,474 00
- 27 Family income tax credit from worksheet on page 14 of instructions 27 00
- 28 Credits from Arizona Form 301, line 58, or Forms 310, 321, 322, and 323 if Form 301 is not required 28 00
- 29 Credit type. Enter form number of each credit claimed: 29 3 3 3 3
- 30 Clean Elections Fund Tax Credit. From worksheet on page 16 of the instructions 30 00
- 31 Balance of tax. Subtract lines 27, 28 and 30 from line 26. If the sum of lines 27, 28 and 30 is more than line 26, enter zero 31 1,474 00
- 32 Arizona income tax withheld during 2004 32 471 00
- 33 Arizona estimated tax payments for 2004 33 00
- 34 Amount paid with 2004 Arizona extension request (Form 204) 34 00
- 35 Increased Excise Tax Credit from worksheet on page 17 of the instructions 35 00
- 36 Property Tax Credit from Form 140PTC 36 00
- 37 Other refundable credits. Check box(es) & enter amount(s): 37A1 ☐ 329 37A2 ☐ 330 37 00
- 38 Total payments/refundable credits. Add lines 32 through 37. 38 471 00
- 39 TAX DUE. If line 31 is larger than line 38, subtract line 38 from line 31 and enter amount of tax due. Skip lines 40, 41 and 42 39 1,003 00
- 40 OVERPAYMENT. If line 38 is larger than line 31, subtract line 31 from line 38 and enter amount of overpayment. 40 00
- 41 Amount of line 40 to be applied to 2005 estimated tax 41 00
- 42 Balance of overpayment. Subtract line 41 from line 40 42 00

- 43 - 50 Aid to Education (entire refund only) 43 00 Arizona Wildlife 44 00 Citizens Clean Elections 45 00
- Child Abuse Prevention 46 00 Domestic Violence Shelter 47 00 Neighbors Helping Neighbors 48 00
- Special Olympics 49 00 Political Gift 50 00

- 51 Check only one if making a political gift: 51 1 ☐ Democratic 51 2 ☐ Libertarian 51 3 ☐ Republican
- 52 Estimated payment penalty and MSA withdrawal penalty 52 00
- 53 Check applicable boxes: 53 1 ☐ Annualized/Other 53 2 ☐ Farmer or Fisherman 53 3 ☐ Form 221 attached 53 4 ☐ MSA Penalty
- 54 Total of lines 43, 44, 45, 46, 47, 48, 49, 50 and 52 54 00
- 55 REFUND. Subtract line 54 from line 42. If less than zero, enter amount owed on line 56 55 00

Direct Deposit of Refund: See instructions.

ROUTING NUMBER

ACCOUNT NUMBER

C ☐ Checking orS ☐ Savings

56 AMOUNT OWED. Add lines 39 and 54. Make check payable to Arizona Department of Revenue; include SSN on payment.

56 1,003 00

PART A: Dependents and Qualifying Parents - do not list yourself or spouse

If completing Part A, also complete Part C, lines C16 and/or C17 and C18.

A1

List children and other dependents. If more space is needed, attach a separate sheet.

FIRST AND LAST NAME

SOCIAL SECURITY NO.

RELATIONSHIP

NO. OF MONTHS LIVED IN YOUR HOME IN 2004

JASMINE CADEN	400-55-7589	DAUGHTER	12

A2

Enter total number of persons listed in A1 here and on page 1 of this form, box 10. Also complete Part C below.

• • • • • TOTAL

A2

1

A3

Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

A4

List qualifying parents and ancestors of your parents. If more space is needed, attach a separate sheet. You cannot list the same person here and also on line A1. For information on who is a qualifying parent or ancestor of your parents, see page 5 of the instructions.

FIRST AND LAST NAME

SOCIAL SECURITY NO.

RELATIONSHIP

NO. OF MONTHS LIVED IN YOUR HOME IN 2004

A5

Enter total number of persons listed in A4 here and on page 1 of this form, box 11.

• • • • • TOTAL

A5

0

PART B: Additions to Income

B6	Non-Arizona municipal interest		B6		00
B7	Early withdrawal of Arizona Retirement System contributions not included on your federal return		B7		00
B8	Ordinary income portion of lump-sum distributions excluded on your federal return		B8		00
B9	Total federal depreciation		B9	4,618	00
B10	Medical savings account (MSA) distributions. See page 6 of the instructions		B10		00
B11	I.R.C. 179 expense in excess of allowable amount. See page 6 of the instructions		B11		00
B12	Other additions to income. See instructions and attach your own schedule		B12		00
B13	Total. Add lines B6 through B12. Enter here and on page 1 of this form, line 13		B13	4,618	00

PART C: Subtractions from Income

C14	Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100	C14		00
C15	Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500	C15		00
C16	Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300	C16	2,300	00
C17	Exemption: Qualifying parents and ancestors of your parents. Multiply the number in box 11, page 1, by \$10,000	C17		00
C18	Total exemptions: Add lines C14 through C17. If you have no other subtractions from income, skip lines C19 through C29 and enter the amount on line C18 on Form 140, Page 1, line 16	C18	2,300	00
C19	Interest on U.S. obligations such as U.S. savings bonds and treasury bills	C19	37	00
C20	Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer)	C20		00
C21	Arizona state lottery winnings included as income on your federal return (up to \$5,000 only)	C21		00
C22	U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return	C22		00
C23	Recalculated Arizona depreciation	C23	4,618	00
C24	Certain wages of American Indians	C24		00
C25	Income tax refund from other states. See instructions	C25		00
C26	Deposits and employer contributions into MSAs. See pages 9 and 10 of the instructions	C26		00
C27	Construction of an energy efficient residence. See page 10 of the instructions. Enter number: C27a <input type="text"/> , then amount.	C27		00
C28	Other subtractions from income. See instructions and attach your own schedule	C28		00
C29	Total: Add lines C18 through C28. Enter here and on page 1 of this form, line 16	C29	6,955	00

Part D: Last Name(s) Used in Prior Years if different from name(s) used in current year

D30

PLEASE SIGN HERE

I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

YOUR SIGNATURE

DATE

SPOUSE'S SIGNATURE

DATE

PAID PREPARER'S SIGNATURE

FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)

PAID PREPARER'S TIN

DATE

PAID PREPARER'S ADDRESS

If you are also sending a payment, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ 85072-2016. (PO Box 29204, Phoenix, AZ 85038-9204 if your return has a barcode).

If you are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138. (PO Box 29205, Phoenix, AZ 85038-9205 if your return has a barcode).

a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use irs e-file Visit the IRS website at www.irs.gov.	
b Employer identification number 56-1242342			1 Wages, tips, other compensation 1,800	2 Federal income tax withheld 210	
c Employer's name, address, and ZIP code WILSONS SUPERMARKET 91 FISH HAWK CT WILMINGTON NC 28403			3 Social security wages 1,800	4 Social security tax withheld 112	
			5 Medicare wages and tips 1,800	6 Medicare tax withheld 26	
			7 Social security tips	8 Allocated tips	
d Employee's social security number 400-00-7523			9 Advance EIC payment		10 Dependent care benefits
e Employee's first name and initial Last name TEST J CADEN USS ROBERT E LEE FPO AP 96222			11 Nonqualified plans	12a See instructions for box 12	
			13 Statutory employee Retmnt. plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b	
			14 Other	12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state I.D. no. AZ 56420214	16 State wages, tips, etc. 1,800	17 State income tax 20	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2 Wage and Tax Statement**

2004

Department of the Treasury-Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Tax and Credits**Standard Deduction for—**

● People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

● All others:
Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	62,776
38a	Check <input type="checkbox"/> You were born before January 2, 1940, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 38a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1940, <input type="checkbox"/> Blind. 38b <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see pg 31 & check here 38b <input type="checkbox"/>		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	7,150
40	Subtract line 39 from line 37	40	55,626
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	6,200
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	49,426
43	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	43	7,941
44	Alternative minimum tax (see page 35). Attach Form 6251	44	
45	Add lines 43 and 44	45	7,941
46	Foreign tax credit. Attach Form 1116 if required	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	53	
54	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	54	
55	Add lines 46 through 54. These are your total credits	55	
56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-	56	7,941
57	Self-employment tax. Attach Schedule SE	57	
58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Advance earned income credit payments from Form(s) W-2	60	
61	Household employment taxes. Attach Schedule H	61	
62	Add lines 56 through 61. This is your total tax	62	7,941

Other Taxes**Payments**

If you have a qualifying child, attach Schedule EIC.

63	Federal income tax withheld from Forms W-2 and 1099	63	1,410
64	2004 estimated tax payments and amount applied from 2003 return	64	
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election 65b		
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	1,410

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
73	Amount of line 71 you want applied to your 2005 estimated tax	73	

Amount You Owe

74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74	6,531
75	Estimated tax penalty (see page 55)	75	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name	Phone no.	Personal identification number (PIN)
JOHN DOE	888-555-1111	1 1 1 2 2

Sign Here

Joint return? See page 17.
Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
		SAILOR	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN		Phone no.

Your social security number

400-00-7523

Attachment

Sequence No. **08**

Amount

x

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.
► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. **09**

Name of proprietor

TEST J CADEN

Social security number (SSN)

400-00-7523

A Principal business or profession, including product or service (see page C-2 of the instructions)

PAINTING

B Enter code from pages C-7, 8, & 9

235210

C Business name. If no separate business name, leave blank.

QUALITY HOUSE PAINTING

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ► **16 MAIN ST**

City, town or post office, state, and ZIP code **WILMINGTON NC 28403**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses . . . ☒ Yes ☐ No

H If you started or acquired this business during 2004, check here ☒

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	<input type="checkbox"/>	1	1,980
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	1,980
4 Cost of goods sold (from line 42 on page 2)		4	
5 Gross profit. Subtract line 4 from line 3		5	1,980
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)		6	
7 Gross income. Add lines 5 and 6		7	1,980

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9		20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	1,300	22 Supplies (not included in Part III)	22	760
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		
b Other	16b		c Enter nondeductible amount included on line 24b (see page C-5)		
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	
18 Office expense	18		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	

28 **Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns **28** **2,060**

29 Tentative profit (loss). Subtract line 28 from line 7 **29** **(80)**

30 Expenses for business use of your home. Attach **Form 8829** **30**

31 **Net profit or (loss).** Subtract line 30 from line 29.
 • If a profit, enter on **Form 1040, line 12**, and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
 • If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).
 • If you checked 32a, enter the loss on **Form 1040, line 12**, and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
 • If you checked 32b, you **must** attach **Form 6198**.

32a ☐ All investment is at risk.
32b ☒ Some investment is not at risk.

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.
► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. **09**

Name of proprietor

TEST J CADEN

Social security number (SSN)

400-00-7523

A Principal business or profession, including product or service (see page C-2 of the instructions)

VENDING MACHINES

B Enter code from pages C-7, 8, & 9

454210

C Business name. If no separate business name, leave blank.

CADENS SNACKS

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ► **16 MAIN ST**

City, town or post office, state, and ZIP code **WILMINGTON NC 28403**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses . . . ☒ Yes ☐ No

H If you started or acquired this business during 2004, check here

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	<input type="checkbox"/>	1	2,955
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	2,955
4 Cost of goods sold (from line 42 on page 2)		4	1,379
5 Gross profit. Subtract line 4 from line 3		5	1,576
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)		6	
7 Gross income. Add lines 5 and 6		7	1,576

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9	486	20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	968	22 Supplies (not included in Part III)	22	26
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	120
15 Insurance (other than health)	15	118	24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		
b Other	16b		c Enter nondeductible amount included on line 24b (see page C-5)		
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	
18 Office expense	18		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	
			28		1,718

29 Tentative profit (loss). Subtract line 28 from line 7 **29** **(142)**

30 Expenses for business use of your home. Attach **Form 8829** **30**

31 **Net profit or (loss).** Subtract line 30 from line 29.
 • If a profit, enter on **Form 1040, line 12**, and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
 • If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).
 • If you checked 32a, enter the loss on **Form 1040, line 12**, and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
 • If you checked 32b, you **must** attach **Form 6198**.

32a ☐ All investment is at risk.
32b ☒ Some investment is not at risk.

SSN

400-00-7523

Part III	Cost of Goods Sold (see page C-6)
-----------------	--

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No

42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	1,379
-----------	---	-----------	--------------

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V	Other Expenses. List below business expenses not included on lines 8-26 or line 30.
---------------	--

48

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.
► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. **09**

Name of proprietor

TEST J CADEN

Social security number (SSN)

400-00-7523

A Principal business or profession, including product or service (see page C-2 of the instructions)

FLEA MARKET

B Enter code from pages C-7, 8, & 9

454390

C Business name. If no separate business name, leave blank.

CADENS BARGAINS

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ► **22 MAIN ST**

City, town or post office, state, and ZIP code **WILMINGTON NC 28403**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses . . . ☒ Yes ☐ No

H If you started or acquired this business during 2004, check here ☒

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	<input type="checkbox"/>	1	420
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	420
4 Cost of goods sold (from line 42 on page 2)		4	420
5 Gross profit. Subtract line 4 from line 3		5	
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)		6	
7 Gross income. Add lines 5 and 6		7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9		20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	80	22 Supplies (not included in Part III)	22	206
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		
b Other	16b		c Enter nondeductible amount included on line 24b (see page C-5)		
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	
18 Office expense	18		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	

28 **Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns **28** **286**

29 Tentative profit (loss). Subtract line 28 from line 7 **29** **(286)**

30 Expenses for business use of your home. Attach **Form 8829** **30**

31 **Net profit or (loss).** Subtract line 30 from line 29.
 • If a profit, enter on **Form 1040, line 12**, and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
 • If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).
 • If you checked 32a, enter the loss on **Form 1040, line 12**, and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
 • If you checked 32b, you **must** attach **Form 6198**.

32a ☐ All investment is at risk.
32b ☒ Some investment is not at risk.

SSN

400-00-7523

Part III	Cost of Goods Sold (see page C-6)
-----------------	--

Schedule C (Form 1040) 2004

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.
► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. **09**

Name of proprietor

TEST J CADEN

Social security number (SSN)

400-00-7523

A Principal business or profession, including product or service (see page C-2 of the instructions)

BAKERY

B Enter code from pages C-7, 8, & 9

311800

C Business name. If no separate business name, leave blank.

CADENS COOKIES

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ► **22 MAIN ST**

City, town or post office, state, and ZIP code **WILMINGTON NC 28403**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses . . . ☒ Yes ☐ No

H If you started or acquired this business during 2004, check here

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	<input type="checkbox"/>	1	1,946
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	1,946
4 Cost of goods sold (from line 42 on page 2)		4	1,165
5 Gross profit. Subtract line 4 from line 3		5	781
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)		6	
7 Gross income. Add lines 5 and 6		7	781

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8	120	19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9	262	20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	623	22 Supplies (not included in Part III)	22	196
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	100
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		
b Other	16b		c Enter nondeductible amount included on line 24b (see page C-5)		
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	
18 Office expense	18	76	25 Utilities	25	400
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	
29 Tentative profit (loss). Subtract line 28 from line 7			28		1,777
30 Expenses for business use of your home. Attach Form 8829			29		(996)
31 Net profit or (loss). Subtract line 30 from line 29.			30		
• If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.			31		(996)
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).					
• If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.			32a <input type="checkbox"/>		All investment is at risk.
• If you checked 32b, you must attach Form 6198 .			32b <input checked="" type="checkbox"/>		Some investment is not at risk.

SSN

400-00-7523

Part III

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V

48

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.
► Attach to Form 1040 or Form 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. **09**

Name of proprietor

TEST J CADEN

Social security number (SSN)

400-00-7523

A Principal business or profession, including product or service (see page C-2 of the instructions)

VARIOUS ENDEAVORS

B Enter code from pages C-7, 8, & 9

453990

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN), if any

ODDS AND ENDS

E Business address (including suite or room no.) ► **16 MAIN ST**

City, town or post office, state, and ZIP code **WILMINGTON NC 28403**

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses . . . ☒ Yes ☐ No

H If you started or acquired this business during 2004, check here ☒

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	<input type="checkbox"/>	1	400
2 Returns and allowances		2	
3 Subtract line 2 from line 1		3	400
4 Cost of goods sold (from line 42 on page 2)		4	
5 Gross profit. Subtract line 4 from line 3		5	400
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)		6	
7 Gross income. Add lines 5 and 6		7	400

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Car and truck expenses (see page C-3)	9		20 Rent or lease (see page C-5):		
10 Commissions and fees	10		a Vehicles, machinery, and equipment	20a	
11 Contract labor (see page C-4)	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13	200	22 Supplies (not included in Part III)	22	180
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	50
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		
b Other	16b		c Enter nondeductible amount included on line 24b (see page C-5)		
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	
18 Office expense	18		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	60
				28	490

29 Tentative profit (loss). Subtract line 28 from line 7 **(90)**

30 Expenses for business use of your home. Attach **Form 8829**

31 **Net profit or (loss).** Subtract line 30 from line 29.

● If a profit, enter on **Form 1040, line 12**, and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

● If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

● If you checked 32a, enter the loss on **Form 1040, line 12**, and **also** on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.

● If you checked 32b, you **must** attach **Form 6198**.

32a ☐ All investment is at risk.
32b ☒ Some investment is not at risk.

Name(s)	SSN
TEST J CADEN	400-00-7523

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (year, month, day) ▶	
44	Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for:	
a	Business	b Commuting
c	Other	
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

MISCELLANEOUS	60
48 Total other expenses. Enter here and on page 1, line 27	48 60

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. **13**

Your social security number

400-00-7523

TEST J CADEN

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see page E-3). Report farm rental income or loss from **Form 4835** on page 2, line 40.

1	List the type and location of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	MOBILE HOME				
	1800 S MAPLE ST WILMINGTON NC				
B	MOBILE HOME				
	1802 S MAPLE ST WILMINGTON NC				
C	MOBILE HOME				
	1804 S MAPLE ST WILMINGTON NC				

Income:		Properties			Totals		
		A	B	C	(Add columns A, B, and C.)		
3	Rents received	3	1,200	800	1,300	3	4,150
4	Royalties received	4				4	
Expenses:							
5	Advertising	5		25			
6	Auto and travel (see page E-4) . . .	6					
7	Cleaning and maintenance	7		44			
8	Commissions	8					
9	Insurance	9	320	200	342		
10	Legal and other professional fees . . .	10					
11	Management fees	11					
12	Mortgage interest paid to banks, etc. (see page E-4)	12	480		480		
13	Other interest	13					
14	Repairs	14					
15	Supplies	15					
16	Taxes	16	100	122	209		
17	Utilities	17	60				
18	Other (list) ▶	18					
19	Add lines 5 through 18	19	960	391	1,031	19	2,974
20	Depreciation expense or depletion (see page E-4)	20	355			20	922
21	Total expenses. Add lines 19 and 20 .	21	1,315	391	1,031		
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-4 to find out if you must file Form 6198	22	(115)	409	269		
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2	23	(115)				
24	Income. Add positive amounts shown on line 22. Do not include any losses	24				24	678
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . .	25				25	(424)
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26				26	254

For Paperwork Reduction Act Notice, see Form 1040 instructions.

EEA

Schedule E (Form 1040) 2004

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2004

Attachment
Sequence No. **13**

Your social security number

400-00-7523

TEST J CADEN

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see page E-3). Report farm rental income or loss from **Form 4835** on page 2, line 40.

1	List the type and location of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	MOBILE HOME		• 14 days or		
	1806 S MAPLE ST WILMINGTON NC		• 10% of the total days rented at fair rental value?	A	X
B			(See page E-3.)	B	
C				C	

Income:	Properties			Totals (Add columns A, B, and C.)
	A	B	C	
3 Rents received	3 850			3
4 Royalties received	4			4
Expenses:				
5 Advertising	5 50			
6 Auto and travel (see page E-4) . . .	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9 360			
10 Legal and other professional fees . . .	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-4)	12			12
13 Other interest	13			
14 Repairs	14 15			
15 Supplies	15			
16 Taxes	16 167			
17 Utilities	17			
18 Other (list) ▶	18			
19 Add lines 5 through 18	19 592			19
20 Depreciation expense or depletion (see page E-4)	20 567			20
21 Total expenses. Add lines 19 and 20 .	21 1,159			
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-4 to find out if you must file Form 6198	22 (309)			
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-4 to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2	23 (309) () ()			
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here . . .	25 ()			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26			

**SCHEDULE F
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Farming**

▶ Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2004Attachment
Sequence No. **14**

Name of proprietor

TEST J CADEN

Social security number (SSN)

400-00-7523**A** Principal product. Describe in one or two words your principal crop or activity for the current tax year.**EMU****B** Enter code from Part IV▶ **112900****C** Accounting method:(1) ☒ Cash(2) ☐ Accrual**D** Employer ID number (EIN), if any**E** Did you "materially participate" in the operation of this business during 2004? If "No," see page F-2 for limit on passive losses. ☒ Yes ☐ No**Part I Farm Income - Cash Method. Complete Parts I and II (Accrual method taxpayers complete Parts II & III, & line 11 of Part I.) Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.**

1	Sales of livestock and other items you bought for resale	1			
2	Cost or other basis of livestock and other items reported on line 1	2			
3	Subtract line 2 from line 1		3		
4	Sales of livestock, produce, grains, and other products you raised		4		4,200
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a		5b	Taxable amount
6a	Agricultural program payments (see page F-2)	6a		6b	Taxable amount
7	Commodity Credit Corporation (CCC) loans (see page F-3):				
a	CCC loans reported under election		7a		
b	CCC loans forfeited	7b		7c	Taxable amount
8	Crop insurance proceeds and certain disaster payments (see page F-3):				
a	Amount received in 2004	8a		8b	Taxable amount
c	If election to defer to 2005 is attached, check here ▶ <input type="checkbox"/>		8d	Amount deferred from 2003	
9	Custom hire (machine work) income		9		
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)		10		
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51 ▶		11		4,200

Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12	Car and truck expenses (see pg. F-4 - also attach Form 4562)	12		25	Pension and profit-sharing plans	25	
13	Chemicals	13		26	Rent or lease (see page F-5):		
14	Conservation expenses (see page F-4)	14		a	Vehicles, machinery, and equipment	26a	
15	Custom hire (machine work)	15		b	Other (land, animals, etc.)	26b	1,200
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	525	27	Repairs and maintenance	27	
17	Employee benefit programs other than on line 25	17		28	Seeds and plants purchased	28	
18	Feed purchased	18	600	29	Storage and warehousing	29	
19	Fertilizers and lime	19		30	Supplies purchased	30	
20	Freight and trucking	20		31	Taxes	31	
21	Gasoline, fuel, and oil	21		32	Utilities	32	
22	Insurance (other than health)	22	180	33	Veterinary, breeding, and medicine	33	100
23	Interest:			34	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	23a		a		34a	
b	Other	23b		b		34b	
24	Labor hired (less employment credits)	24	1,500	c		34c	
				d		34d	
				e		34e	
				f		34f	
35	Total expenses. Add lines 12 through 34f ▶			35			4,105
36	Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 18 , and also on Schedule SE, line 1 . If a loss, you must go on to line 37 (estates, trusts, and partnerships, see page F-6)			36			95

37 If you have a loss, you **must** check the box that describes your investment in this activity (see page F-6).

- If you checked 37a, enter the loss on **Form 1040, line 18**, and also on **Schedule SE, line 1**.
- If you checked 37b, you **must** attach **Form 6198**.

37a ☐ All investment is at risk.
37b ☐ Some investment is not at risk.

Department of the Treasury
Internal Revenue Service▶ Attach to your tax return.
▶ See separate instructions.

2004

Attachment
Sequence No. 31

Name(s) shown on return

Identifying number

TEST J CADEN

400-00-7523

Description of activity (see page 2 of the instructions)

PAINTING

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts

(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	(80)
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	
b	Form 4797	2b	
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	(80)

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	
7	Increases for the tax year (see page 3 of the instructions)	7	1,000
8	Add lines 6 and 7	8	1,000
9	Decreases for the tax year (see page 4 of the instructions)	9	500
10a	Subtract line 9 from line 8	10a	500
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	500

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2003, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	
b	<input type="checkbox"/> From 2003 Form 6198, line 19b. Do not enter the amount from line 10b of the 2003 form.		
16	Increases since (check box that applies):		
a	<input type="checkbox"/> Effective date	16	
b	<input type="checkbox"/> The end of your 2003 tax year		
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):		
a	<input type="checkbox"/> Effective date	18	
b	<input type="checkbox"/> The end of your 2003 tax year		
19a	Subtract line 18 from line 17	19a	
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	500
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	(80)

Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

Department of the Treasury
Internal Revenue Service▶ Attach to your tax return.
▶ See separate instructions.

2004

Attachment
Sequence No. 31

Name(s) shown on return

Identifying number

TEST J CADEN

400-00-7523

Description of activity (see page 2 of the instructions)

VENDING MACHINES

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts

(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	(142)
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	
b	Form 4797	2b	
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	(142)

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	4,000
7	Increases for the tax year (see page 3 of the instructions)	7	
8	Add lines 6 and 7	8	4,000
9	Decreases for the tax year (see page 4 of the instructions)	9	300
10a	Subtract line 9 from line 8	10a	3,700
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	3,700

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2003, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	
b	<input type="checkbox"/> From 2003 Form 6198, line 19b. Do not enter the amount from line 10b of the 2003 form.		
16	Increases since (check box that applies):		
a	<input type="checkbox"/> Effective date	16	
b	<input type="checkbox"/> The end of your 2003 tax year		
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):		
a	<input type="checkbox"/> Effective date	18	
b	<input type="checkbox"/> The end of your 2003 tax year		
19a	Subtract line 18 from line 17	19a	
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	3,700
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	(142)

Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

Department of the Treasury
Internal Revenue Service▶ Attach to your tax return.
▶ See separate instructions.

2004

Attachment
Sequence No. 31

Name(s) shown on return

Identifying number

TEST J CADEN

400-00-7523

Description of activity (see page 2 of the instructions)

FLEA MARKET

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts

(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	(286)
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	
b	Form 4797	2b	
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	(286)

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	
7	Increases for the tax year (see page 3 of the instructions)	7	200
8	Add lines 6 and 7	8	200
9	Decreases for the tax year (see page 4 of the instructions)	9	
10a	Subtract line 9 from line 8	10a	200
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	200

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2003, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	
b	<input type="checkbox"/> From 2003 Form 6198, line 19b. Do not enter the amount from line 10b of the 2003 form.		
16	Increases since (check box that applies):		
a	<input type="checkbox"/> Effective date	16	
b	<input type="checkbox"/> The end of your 2003 tax year		
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):		
a	<input type="checkbox"/> Effective date	18	
b	<input type="checkbox"/> The end of your 2003 tax year		
19a	Subtract line 18 from line 17	19a	
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	200
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	(200)

Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

Department of the Treasury
Internal Revenue Service▶ Attach to your tax return.
▶ See separate instructions.

2004

Attachment
Sequence No. 31

Name(s) shown on return

Identifying number

TEST J CADEN

400-00-7523

Description of activity (see page 2 of the instructions)

BAKERY

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts

(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	(996)
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	
b	Form 4797	2b	
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	(996)

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	4,600
7	Increases for the tax year (see page 3 of the instructions)	7	
8	Add lines 6 and 7	8	4,600
9	Decreases for the tax year (see page 4 of the instructions)	9	2,000
10a	Subtract line 9 from line 8	10a	2,600
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	2,600

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2003, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	
b	<input type="checkbox"/> From 2003 Form 6198, line 19b. Do not enter the amount from line 10b of the 2003 form.		
16	Increases since (check box that applies):		
a	<input type="checkbox"/> Effective date	16	
b	<input type="checkbox"/> The end of your 2003 tax year		
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):		
a	<input type="checkbox"/> Effective date	18	
b	<input type="checkbox"/> The end of your 2003 tax year		
19a	Subtract line 18 from line 17	19a	
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	2,600
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	(996)

Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

Department of the Treasury
Internal Revenue Service▶ Attach to your tax return.
▶ See separate instructions.

2004

Attachment
Sequence No. 31

Name(s) shown on return

Identifying number

TEST J CADEN

400-00-7523

Description of activity (see page 2 of the instructions)

VARIOUS ENDEAVORS

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts

(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	(90)
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	
b	Form 4797	2b	
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	()
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	(90)

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	
7	Increases for the tax year (see page 3 of the instructions)	7	500
8	Add lines 6 and 7	8	500
9	Decreases for the tax year (see page 4 of the instructions)	9	
10a	Subtract line 9 from line 8	10a	500
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	500

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2003, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	
b	<input type="checkbox"/> From 2003 Form 6198, line 19b. Do not enter the amount from line 10b of the 2003 form.		
16	Increases since (check box that applies):		
a	<input type="checkbox"/> Effective date	16	
b	<input type="checkbox"/> The end of your 2003 tax year		
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):		
a	<input type="checkbox"/> Effective date	18	
b	<input type="checkbox"/> The end of your 2003 tax year		
19a	Subtract line 18 from line 17	19a	
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	500
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover	21	(90)

Note: If the loss is from a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, or the Instructions for Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

**Exclusion of Interest From Series EE and I
U.S. Savings Bonds Issued After 1989**
(For Filers With Qualified Higher Education Expenses)
▶ Attach to Form 1040 or Form 1040A.

2004Attachment
Sequence No. **57**

Name(s) shown on return

TEST J CADEN

Your social security number

400-00-7523

1	(a)	(b)
Name of person (you, your spouse, or your dependent) who was enrolled at or attended an eligible educational institution	Name and address of eligible educational institution	
JASMINE CADEN	SMALLTOWN JUNIOR COLLEGE 1800 LEARNING WAY SMALLTOWN NC 28455	

If you need more space, attach a statement.

2 Enter the total qualified higher education expenses you paid in 2004 for the person(s) listed in column (a) of line 1. See the instructions to find out which expenses qualify	2	8,960
3 Enter the total of any nontaxable educational benefits (such as nontaxable scholarship or fellowship grants) received for 2004 for the person(s) listed in column (a) of line 1 (see instructions)	3	1,000
4 Subtract line 3 from line 2. If zero or less, stop . You cannot take the exclusion	4	7,960
5 Enter the total proceeds (principal and interest) from all series EE and I U.S. savings bonds issued after 1989 that you cash ed during 2004	5	1,180
6 Enter the interest included on line 5 (see instructions)	6	180
7 If line 4 is equal to or more than line 5, enter "1.000." If line 4 is less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	7	x 1.000
8 Multiply line 6 by line 7	8	180
9 Enter your modified adjusted gross income (see instructions)	9	62,938
Note: If line 9 is \$74,850 or more if single or head of household, or \$119,750 or more if married filing jointly or qualifying widow(er), stop . You cannot take the exclusion.		
10 Enter: \$59,850 if single or head of household; \$89,750 if married filing jointly or qualifying widow(er)	10	59,850
11 Subtract line 10 from line 9. If zero or less, skip line 12, enter -0- on line 13, and go to line 14	11	3,088
12 Divide line 11 by: \$15,000 if single or head of household; \$30,000 if married filing jointly or qualifying widow(er). Enter the result as a decimal (rounded to at least three places)	12	x 0.206
13 Multiply line 8 by line 12	13	37
14 Excludable savings bond interest. Subtract line 13 from line 8. Enter the result here and on Schedule B (Form 1040), line 3, or Schedule 1 (Form 1040A), line 3, whichever applies ▶	14	143

For Paperwork Reduction Act Notice, see page 2 of form.

EEA

Form **8815** (2004)

Moving Expenses
MILITARY MOVE
▶ Attach to Form 1040.

OMB No. 1545-0062

2004

Attachment
Sequence No. **62**

TEST J CADEN

Your social security number

400-00-7523

- Before you begin:**
- See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
 - If you are a member of the Armed Forces, see the instructions to find out how to complete this form.

1 Enter the amount you paid for transportation and storage of household goods and personal effects (see instructions)	1	605
2 Enter the amount you paid for travel and lodging in moving from your old home to your new home (see instructions). Do not include the cost of meals	2	233
3 Add lines 1 and 2	3	838
4 Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in the wages box (box 1) of your Form W-2. This amount should be shown in box 12 of your Form W-2 with code P	4	500
5 Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7. <input checked="" type="checkbox"/> Yes. Moving expense deduction. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 29	5	338

General Instructions

What's New

For 2004, the standard mileage rate for using your vehicle to move to a new home is 14 cents a mile.

Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

Who May Deduct Moving Expenses

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.

TIP

To see if you meet the distance test, you can use the worksheet below.

Distance Test Worksheet

Keep a Copy for Your Records

TIP

Members of the Armed Forces may not have to meet this test. For details, see the instructions for this form.

- | | |
|--|----------------------------|
| 1. Enter the number of miles from your old home to your new workplace | 1. <u>600</u> miles |
| 2. Enter the number of miles from your old home to your old workplace | 2. <u>22</u> miles |
| 3. Subtract line 2 from line 1. If zero or less, enter -0- | 3. <u>578</u> miles |

Is line 3 at least 50 miles?

☒ **Yes.** You meet this test.

☐ **No.** You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

Moving Expenses

► Attach to Form 1040.

OMB No. 1545-0062

2004

Attachment
Sequence No. **62**

TEST J CADEN

Your social security number

400-00-7523

- Before you begin:**
- See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
 - If you are a member of the Armed Forces, see the instructions to find out how to complete this form.

1 Enter the amount you paid for transportation and storage of household goods and personal effects (see instructions)	1	160
2 Enter the amount you paid for travel and lodging in moving from your old home to your new home (see instructions). Do not include the cost of meals	2	309
3 Add lines 1 and 2	3	469
4 Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in the wages box (box 1) of your Form W-2. This amount should be shown in box 12 of your Form W-2 with code P	4	
5 Is line 3 more than line 4? <input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7. <input checked="" type="checkbox"/> Yes. Moving expense deduction. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 29	5	469

General Instructions

What's New

For 2004, the standard mileage rate for using your vehicle to move to a new home is 14 cents a mile.

Purpose of Form

Use Form 3903 to figure your moving expense deduction for a move related to the start of work at a new principal place of work (workplace). If the new workplace is outside the United States or its possessions, you must be a U.S. citizen or resident alien to deduct your expenses.

If you qualify to deduct expenses for more than one move, use a separate Form 3903 for each move.

For more details, see Pub. 521, Moving Expenses.

Who May Deduct Moving Expenses

If you move to a new home because of a new principal workplace, you may be able to deduct your moving expenses whether you are self-employed or an employee. But you must meet both the distance test and time test that follow.

Distance Test

Your new principal workplace must be at least 50 miles farther from your old home than your old workplace was. For example, if your old workplace was 3 miles from your old home, your new workplace must be at least 53 miles from that home. If you did not have an old workplace, your new workplace must be at least 50 miles from your old home. The distance between the two points is the shortest of the more commonly traveled routes between them.

TIP

To see if you meet the distance test, you can use the worksheet below.

Distance Test Worksheet

Keep a Copy for Your Records

TIP

Members of the Armed Forces may not have to meet this test. For details, see the instructions for this form.

- | | |
|--|------------------------------|
| 1. Enter the number of miles from your old home to your new workplace | 1. <u>1,200</u> miles |
| 2. Enter the number of miles from your old home to your old workplace | 2. <u>15</u> miles |
| 3. Subtract line 2 from line 1. If zero or less, enter -0- | 3. <u>1,185</u> miles |

Is line 3 at least 50 miles?

☒ **Yes.** You meet this test.

☐ **No.** You do not meet this test. You **cannot** deduct your moving expenses. **Do not** complete Form 3903.

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TEST J CADEN**SCHEDULE C - 1****400-00-7523****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Deduction Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		1,200	5	HY	200 DB	240
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	1,060
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	1,300
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See page 8 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	24b If "Yes," is the evidence written?				<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)									25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):											
VAN	20040615	100 %	5,300	5,300	5	200DBHY	1,060				
		%									
		%									
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):											
		%				S/L-					
		%				S/L-					
		%				S/L-					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1									28	1,060	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1									29		

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a)		(b)		(c)		(d)		(e)		(f)	
	Vehicle 1		Vehicle 2		Vehicle 3		Vehicle 4		Vehicle 5		Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles - see page 2 of the instructions)	2,000											
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32	2,000											
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?	X											
36 Is another vehicle available for personal use?	X											

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year					43
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report					44

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TEST J CADEN**SCHEDULE C - 2****400-00-7523****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Deduction Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	768
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		1,000	5	HY	200 DB	200
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	968
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See page 8 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	24b If "Yes," is the evidence written?				<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)									25		
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):											
TRUCK	20000101	100	%								
			%								
			%								
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):											
			%			S/L-					
			%			S/L-					
			%			S/L-					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1									28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1									29		

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles - see page 2 of the instructions)	1,296					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32	1,296					
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?	X					
36 Is another vehicle available for personal use?	X					

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year					43
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report					44

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TEST J CADEN**SCHEDULE C - 3****400-00-7523****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Deduction Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		400	5	HY	200 DB	80
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	80
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TEST J CADEN

SCHEDULE C - 4

400-00-7523

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Deduction Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	553
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		350	5	HY	200 DB	70
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	623
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See page 8 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	24b If "Yes," is the evidence written?				<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 8 of the instructions)						25					
26 Property used more than 50% in a qualified business use (see page 8 of the instructions):											
		%									
		%									
		%									
27 Property used 50% or less in a qualified business use (see page 8 of the instructions):											
AUTO	19990124	6 %				S/L-					
		%				S/L-					
		%				S/L-					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28					
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29				

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles - see page 2 of the instructions)	699					
31 Total commuting miles driven during the year	250					
32 Total other personal (noncommuting) miles driven	10,175					
33 Total miles driven during the year. Add lines 30 through 32	11,124					
34 Was the vehicle available for personal use during off-duty hours?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
36 Is another vehicle available for personal use?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 10 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 10 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 10 of the instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2004 tax year (see page 11 of the instructions):					
43 Amortization of costs that began before your 2004 tax year				43	
44 Total. Add amounts in column (f). See page 12 of the instructions for where to report				44	

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TEST J CADEN**SCHEDULE C - 5****400-00-7523****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Deduction Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		1,000	5	HY	200 DB	200
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	200
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TEST J CADEN**SCHEDULE F - 1****400-00-7523****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Deduction Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		3,500	5	HY	150 DB	525
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	525
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TEST J CADEN**SCHEDULE E - 1****400-00-7523****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Deduction Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	2004-06	18,000	27.5 yrs.	MM	S/L	355
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	355
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

EEA

Form 4562 (2004)

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

▶ Attach to your tax return.

2004Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

TEST J CADEN**SCHEDULE E - 2****400-00-7523****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	\$102,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	\$410,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Deduction Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	

Part III MACRS Depreciation (Do not include listed property.) (See page 5 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004	17	
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	2004-04	22,000	27.5 yrs.	MM	S/L	567
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see page 7 of the instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr	22	567
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

What Is Form 1040-V and Do You Have To Use It?

It is a statement you send with your check or money order for any balance due on line 74 of your 2004 Form 1040. Using Form 1040-V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form 1040-V, but there is no penalty if you do not.

How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

- Make your check or money order payable to the **"United States Treasury."** Do not send cash.
- Make sure your name and address appear on your check or money order.
- Enter "2004 Form 1040," your daytime phone number, and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return.
- To help process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX^{xx}/₁₀₀ ").

How To Send In Your 2004 Tax Return, Payment, and Form 1040-V

- Detach Form 1040-V along the dotted line.
- Do not staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2004 tax return, payment, and Form 1040-V in the envelope that came with your 2004 Form 1040 instruction booklet.

Note. If you do not have that envelope or you moved or used a paid preparer, mail your return, payment, and Form 1040-V to the Internal Revenue Service at the address shown that applies to you.

Paperwork Reduction Act Notice. We ask for the information on Form 1040-V to help us carry out the Internal Revenue laws of the United States. If you use Form 1040-V, you must provide the requested information. Your cooperation will help us ensure that we are collecting the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and mail Form 1040-V will vary depending on individual circumstances. The estimated average time is 12 minutes. If you have comments about the accuracy of this time estimate or suggestions for making Form 1040-V simpler, we would be happy to hear from you. See the Instructions for Form 1040.

EEA

▼ Detach Here and Mail With Your Payment and Return ▼

Form 1040-V (2004)

CADE

Form 1040-V		Payment Voucher		OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service (99)		▶ Do not staple or attach this voucher to your payment or return.			2004
1 Your social security number (SSN)		2 If a joint return, SSN shown second on your return		3 Amount you are paying by check or money order	
400-00-7523				Dollars	Cents
				6,531	
4 Your first name and initial			Last name		
TEST J			CADEN		
If a joint return, spouse's first name and initial			Last name		
Home address (number and street)					Apt. no.
USS ROBERT E LEE					
City, town or post office, state, and ZIP code					
FPO, AP 96222					

EEA

00-561332-01023-5

IRS Use Only - Do not write or staple in this space.

Form **8453****U.S. Individual Income Tax Declaration
for an IRS e-file Return**

OMB No. 1545-0936

Department of the Treasury
Internal Revenue Service

For the year January 1-December 31, 2004

2004

▶ See instructions.

Use the
IRS label.
Otherwise,
please
print or
type.L
A
B
E
L

H
E
R
E

Your first name and initial

TEST J

Last name

CADEN

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

USS ROBERT E LEE

City, town or post office, state, and ZIP code

FPO, AP 96222

Your social security number

400-00-7523

Spouse's social security number

Important!
You **must** enter
your SSN(s) above.

Daytime phone number

503-555-1023**Part I Tax Return Information** (Whole dollars only)

1	Adjusted gross income (Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 4)	1	62,776
2	Total tax (Form 1040, line 62; Form 1040A, line 38; Form 1040EZ, line 10)	2	7,941
3	Federal income tax withheld (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 7)	3	1,410
4	Refund (Form 1040, line 72a; Form 1040A, line 45a; Form 1040EZ, line 11a)	4	
5	Amount you owe (Form 1040, line 74; Form 1040A, line 47; Form 1040EZ, line 12)	5	6,531

Part II Declaration of Taxpayer (Sign only after Part I is completed.) **Be sure to keep a copy of your tax return.**6a ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2004 Federal income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.b ☒ I do not want direct deposit of my refund or I am not receiving a refund.c ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint Federal and state tax return and there is an error on my state return, I understand my Federal return will be rejected.

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2004, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I consent to allow my electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return, and (d) the date of any refund.

**Sign
Here**

Your signature

Date

Spouse's signature. If a joint return, **both** must sign.

Date

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (See instructions.)I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453 are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 1345**, Handbook for Authorized IRS e-file Providers. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
Use Only	Firm's name (or yours if self-employed), address, and ZIP code	EIN		
	DRAKE SOFTWARE	56-1494243		
	235 E PALMER STREET	Phone no.		
	FRANKLIN, NC 28734	828-524-8020		

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN		
		Phone no.		

For Paperwork Reduction Act Notice, see instructions.

EEA

Form 8453 (2004)

Qualified Dividends and Capital Gain Tax Worksheet

For Form 1040, Line 43 or Form 1040A, Line 28

(keep for your records)

NAME

TEST J CADEN

SSN

400-00-7523

- Before you begin:**
- See the instructions for line 43 on page 33 to see if you can use this worksheet to figure your tax.
 - If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 42 or Form 1040A, line 27	1.	49,426
2. Enter the amount from Form 1040, line 9b or Form 1040A, line 9b	2.	120
3. Are you filing Schedule D? <input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D, but do not enter less than -0- <input checked="" type="checkbox"/> No. Enter the amount from Form 1040, line 13	3.	25
4. Add lines 2 and 3	4.	145
5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise enter -0-	5.	
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	145
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	49,281
8. Enter the smaller of: • The amount on line 1 or • \$29,050 if single or married filing separately, \$58,100 if married filing jointly or qualifying widow(er), or \$38,900 if head of household.	8.	38,900
9. Is the amount on line 7 equal to or more than the amount on line 8? <input checked="" type="checkbox"/> Yes. Skip lines 9 through 11; go to line 12 and check the "No" box. <input type="checkbox"/> No. Enter the amount from line 7	9.	
10. Subtract line 9 from line 8	10.	
11. Multiply line 10 by 5% (.05)	11.	
12. Are the amounts on lines 6 and 10 the same? <input type="checkbox"/> Yes. Skip lines 12 through 15; go to line 16. <input checked="" type="checkbox"/> No. Enter the smaller of line 1 or line 6	12.	145
13. Enter the amount from line 10 (if line 10 is blank, enter -0-)	13.	
14. Subtract line 13 from line 12	14.	145
15. Multiply line 14 by 15% (.15)	15.	22
16. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	16.	7,919
17. Add lines 11, 15, and 16	17.	7,941
18. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	18.	7,956
19. Tax on all taxable income. Enter the smaller of line 17 or line 18. Also include this amount on Form 1040, line 43 or Form 1040A, line 28	19.	7,941

**Worksheet B
Form 1040****Earned Income Credit (EIC)--Line 63****2004**

(Keep for Your Records)

Name(s) as shown on return

Your social security number

TEST J CADEN**400-00-7523****Part 1****Self-Employed,
Members of the
Clergy, and
People With
Church
Employee
Income Filing
Schedule SE****1a.** Enter the amount from Schedule SE, Section A, line 3, or
Section B, line 3, whichever applies.**1a****b.** Enter any amount from Schedule SE, Section B, line 4b and line 5a.

+

1b**c.** Combine lines 1a and 1b.

=

1c**d.** Enter the amount from Schedule SE, Section A, line 6, or
Section B, line 13, whichever applies.

-

1d**e.** Subtract line 1d from 1c.

=

1e**Part 2****Self-Employed
NOT Required
To File
Schedule SE**For example, your
net earnings from
self-employment
were less than \$400.**2.** Do not include on these lines any statutory employee income or any amount exempt from
self-employment tax as the result of the filing and approval of Form 4029 or Form 4361.**a.** Enter any net farm profit or (loss) from Schedule F, line 36, and from farm
partnerships, Schedule K-1 (Form 1065), line 15a*.**2a****95****b.** Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ,
line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and
Schedule K-1 (Form 1065-B), box 9*.

+

2b**(1,508)****c.** Combine lines 2a and 2b.

=

2c**(1,413)***If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A.
Put your name and social security number on Schedule SE and attach it to your return.**Part 3****Statutory
Employees
Filing Schedule
C or C-EZ****3.** Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that
you are filing as a statutory employee.**3****Part 4****All Filers Using
Worksheet B****Note.** If line 4a
includes income on
which you should
have paid self-
employment tax but
did not, we may
reduce your credit by
the amount of
self-employment tax
not paid.**4a.** Combine lines 1e, 2c, 3 and 4a. **This is your total earned income.****4a****(1,413)**

(Keep for Your Records)

1040

Dividend Listing

2004

Name(s) as shown on return

TEST J CADEN

SSN	400-00-7523
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400-00-7523

TSJ	NAME OF PAYER	RES STATE	ORDINARY DIV	QUALIFIED DIV	25% RATE	14% RATE	FEDERAL INCOME TAX W/H
	A & B CORP		120	120			
	ABC CORP		44				
	TOTALS		164	120			